

The movement for
REFORM JUDAISM

Trustees' Annual Report
& Financial Statements 2020

5780-5781



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Company Limited by Guarantee
Company Number: 07431950

Registered Charity
No: 1139806

The Movement for Reform Judaism
(A Company Limited by Guarantee)
Trustees' Annual Report and Financial Statements
for the Year Ended 31st December 2020
5780-5781

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Company Limited by Guarantee
Company Number: 07431950

Registered Charity
No: 1139806

The Movement for Reform Judaism Trustees' Report

The Trustees (who are also Directors of the charity for the purposes of the Companies Act) present their Annual Report together with the audited Financial Statements of the Movement for Reform Judaism (the Company) for the year ended 31st December 2020.

The Financial Statements comply with the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (second edition effective 1 January 2019).

The Company is a registered charity (number 1139806), (a company limited by guarantee number 07431950), and was incorporated on 8 November 2010.

Objectives

The objectives of the Movement are to promote and foster Reform Judaism and to promote any charitable purpose calculated to further the welfare of the Jewish people in the UK, in Israel or elsewhere in the world.

Mission

To enable the growth of a vibrant Reform Judaism, inspiring individuals and communities with Reform values and traditions underpinned by the core values of; creating inclusive, egalitarian communities, valuing difference, bringing holiness into the world by seeking meaning in our lives and a just society for all and treasuring the autonomy of the individual, Jewish tradition and the insights of the wider world.

Aims

- To promote the interpretation of Reform Jewish teaching and practice in relation to contemporary life.
- To promote and co-ordinate the education and religious instruction of Jews.
- To promote and co-ordinate the spiritual life and general welfare of Jewish youth and encourage and co-ordinate youth organisations among Constituents.
- To promote and assist in the establishment and nurturing of Reform congregations of Jews.
- To assist in the exploration of, or initiation of, other forms of Jewish religious community.
- To promote the Leo Baeck College, and/or other institutions, for the study of Progressive Judaism and the training of rabbis, teachers, staff and voluntary leaders.
- To promote the Reform Beit Din to whom the Movement shall refer (*inter alia*) all questions relating to the Jewish status of members and prospective members of Constituents and Associate Congregations.
- To promote the Assembly of Reform Rabbis and Cantors UK to which the Movement shall refer for guidance on matters relating to the practice of Judaism.

Contd

Aims (contd)

- To publish and/or revise prayer books, liturgical writings and literature on subjects of Jewish interest.
- To promote burial and cremation schemes for Constituents and Associate Congregations.
- To promote and nurture Jewish cultural and welfare activities.
To participate in the work of the wider Jewish community.
- To foster greater understanding among Jews.
- To foster greater understanding between Jews and non-Jews.

The Trustees confirm that they referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives each year.

The charity's affairs are governed by its Memorandum and Articles of Association, which allow for any activities covered by the charity's objectives with no specific restrictions. The liability of the members in the event of the Company being wound up is limited to a sum not exceeding £10.

Governance

For the purpose of company law, the Trustees of the charity are also the Directors of the Company any reference to Trustees is also a reference to Directors, collectively known as the Board. Those who served during the year;

(All dates refer to the AGM, unless otherwise stated.)

Chair:	Mr Geoffrey Marx.....	Elected as Chair 2016 Retired and re-elected 2019 Resigned 3 rd December 2020
	Mr Robert Wiltshire.....	Co-Opted as Chair 3 rd December 2020
Vice-Chair:	Mr Paul Langsford.....	Elected as Vice-Chair 2018 Resigned as Vice-Chair 2020
Joint Vice-Chairs:	Mr Paul Langsford.....	Elected as Joint Vice-Chair 2020
	Mr Robert Wiltshire.....	Elected as Joint Vice-Chair 2020 Resigned as Joint Vice-Chair 3 rd December 2020
	Mr Michael Harris.....	Co-Opted as Joint Vice-Chair 21 st January 2021
	<i>[Vice-Chairs - Joint Chairs of Assembly of Reform Rabbis and Cantors UK - Currently Rabbis Kathleen Middleton and James Baaden]</i>	
Honorary Treasurer:	Mr Roger Nagioff.....	Co-Opted September 2017 Elected 2018 Resigned 3 rd December 2020
	Mr Roberto Lampl.....	Co-Opted as Treasurer 3 rd December 2020
Honorary Secretary:	Ms Sue Pearlman.....	Elected as Honorary Secretary 2014 Re-elected 2015/16 Retired and re-elected 2019 Resigned 2020
	Mr Peter Fraser.....	Elected as Honorary Secretary 2020

Board Members:

Mr Daniel Benjamin.....	Elected 2020
Ms Anna Dyson.....	Elected 2020 Resigned 3 rd December 2020
Mr Mark Fox.....	Elected 2019 Resigned 5 th March 2020
Mr Peter Fraser.....	Co-Opted 15 th February 2018 Elected 2018 Resigned as Board Member 2020
Mr Michael Harris.....	Elected 2020 Resigned as Board Member 21 st January 2021
Ms Kathy Hirst.....	Elected 2019
Ms Nicki Karet Efrat.....	Elected 2019 Resigned 25 th March 2020
Mr Ian Lancaster.....	Elected 2019
Mr Roberto Lampl.....	Co-Opted 19 th November 2020 Resigned as Board Member 3 rd December 2020
Ms Sophie Lipton.....	Co-Opted 30 th March 2017 Elected 2017 Resigned 2020
Mr Daniel Mackintosh.....	Elected 2020
Mr Melvin Pedro.....	Elected 2020
Mr Elliot Perry.....	Elected 2019 Resigned 12 th February 2021
Mr Roy Saatchi.....	Elected 2019
Mrs Michele Saffer.....	Co-Opted 19 th November 2020
Ms Laura Solomons.....	Elected 2019 Resigned 11 th September 2020
Mr Robert Wiltshire.....	Co-Opted 13 th February 2020 Resigned as Board Member 2020
Ms Madeline R Young.....	Elected 2019 Resigned 1 st June 2020

Contd

Governance Contd

Prior to 2016, there was an annual election of Board Members. At the 2016 AGM, the Articles of Association were changed and Trustees now retire in rotation at the end of their 3-year term and are eligible for re-election for one further term. Honorary Officers can serve for three consecutive terms. At each Annual General Meeting, one-third of the directors or the number nearest to one-third, must retire from office. Both an introduction and induction pack are given to incoming board members.

The Board is responsible for the overall management and control of the charity and meets at least four times a year. The lay leaders and the staff team carry out policies and plans agreed by the Board.

There is one Sub-Committee of the Board and Council, which is the Rabbis and Cantors Remunerations Working Party.

Pay Policy for Senior Staff

The directors consider that the Board of Directors/Trustees, and senior management are responsible for directing, controlling, running and operating the organisation on a day to day basis. All directors/Trustees give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in Notes 6 and 13 respectively.

The pay of the senior staff is reviewed annually, the Directors benchmark against pay levels in other similar charities.

Reserves Policy and Risk Management

The Trustees have considered the risks faced by the charity and have taken appropriate steps to address the related issues. Significant risks to income mainly arise from our dependence on fundraising from individuals and the ability of our communities to pay their Assessment Fee. Internal risks have been reduced by the implementation of procedures for authorisation of all transactions and projects.

The reserves policy is set to ensure that total unrestricted funds (including designated funds) should exceed the value of tangible fixed assets by £500K. The actual free reserves at 31st December 2020 were £461K above this figure. The Trustees are of the opinion that net assets held are sufficient to meet the charity's financial obligations.

There has also been a focus on non-financial risks arising from fire, health and disaster recovery. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

The outbreak of the Novel Coronavirus (COVID-19), declared by the World Health Organisation as a "Global Pandemic" on the 11th March 2020, led to an initiation of lockdown in the UK. In response to this, Reform Judaism shifted to online provision in conjunction with all communities to offer a range of alternative spaces for engagement. However, we acknowledge that risks remain and we will need to adjust our financial planning as the impact of the global pandemic unfolds.

Statement of Trustees' Responsibilities

The Trustees listed on page 3 are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including the income and expenditure of the charitable company for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- observe the methods and principles in the Charity's Statement of Recommended Practice (SORP);
- state whether applicable UK Accounting Standards have been followed subject to any material departures and explained in the financial statements;
- prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping accounting records which disclose, with reasonable accuracy at any time, the financial position of the charitable company and which enables them to ensure that the Financial Statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Investment Powers and Policy

The funds of the Movement not required for immediate application shall be invested in such manner as the Board shall from time to time determine. The Treasurer maintains control over all the funds of the Movement.

Related Charities

The Movement for Reform Judaism is an association of 41 Reform congregations throughout the United Kingdom. There are also two other connected charities which are not under the control of the Movement for Reform Judaism. Details of material transactions with these charities are shown in Note 13 to the financial statements.

Fundraising

The charity is committed to best practice, as outlined by the Fundraising Regulator, in its approach to fundraising and closely monitors its activities in this area, ensuring that vulnerable members are protected.

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Statement of Trustees' Responsibilities Contd

Statement as to Disclosure to our Auditors

At the time when this Trustees' Report is approved, each Trustee has confirmed that;

- so far as they are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- they have taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

Auditors

Nyman Libson Paul LLP was re-appointed as auditor at the Annual General Meeting held on 28th June 2020.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415a of the Companies Act 2006.

For and on behalf of the Trustees



Robert Wiltshire - Chair

Date: 18th June 2021

The Impact of Reform Judaism

- Influential Reform voices at a national and local community level, in the media, engaging with government and in interfaith dialogue.
- A Beit Din (Rabbinic Court) that is compassionate and welcoming, supporting those who choose to become Jewish.
- Inspiring young people with transformational Reform experiences through our youth movement, local and national activities and our student and young adult programmes.
- Rabbinic recruitment, training and mentoring together with our communities and Leo Baeck College.
- Education and training including our community building initiatives, providing opportunities for people and communities to develop with advice and support and the sharing of best practice across the entire Movement.
- Bringing communities together in challenging times, offering them networking opportunities, training, welfare support and regular check-ins and building together a stronger relational Movement.
- Continuing the intellectual and spiritual development of Reform Judaism with liturgy, publications and inspiring resources enriching our Jewish lives.
- Developing Reform Jewish communities across the country by identifying areas for growth and expansion, supporting and nurturing new communities and new kinds of communities.

Key Highlights 2020

2020 will always be remembered for the impact of the COVID-19 pandemic. Whilst our physical doors closed, our communities and our hearts remained open. Reform Judaism continued to support members and synagogues throughout the year, adapting to the new needs raised by these different circumstances.

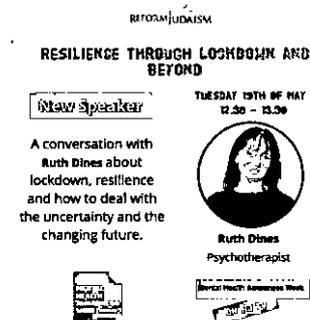
- **Enabling connection during lockdown** through regular check-ins with our community leadership, bringing together synagogues for activities and offering members across the country access to a plethora of programming through RJ:TV and RJ:Communities TV.



- **Building responses with Communities that Care** to enable communities of all sizes to gain the skills, experience and support to tackle the many care and welfare needs brought up over the course of the year, putting in place initiatives to connect members to combat isolation and hardship.



- **Evolving with the changing landscape** and helping our communities and members to make the decisions which are right for their circumstances with the regularly-updated guidance we have published throughout the pandemic and keeping close connections with communal bodies and the government - ensuring that everyone has the best information at all times.



- **Celebrating and commemorating together** even whilst being apart, with hugely well-received events such as our Yom Chagigah, events for Yom HaShoah and Yom HaAtzmaut and special sessions with speakers such as Anat Hoffman, the Israeli Ambassador, and Board of Deputies President Marie van der Zyl.



- **Combining the strength of our communities** for events such as the national online second-night seder hosted for all Reform communities early in lockdown, or the joint Shavuot services and events created by our Northern communities coming together as one.

- **Giving more Jews a home for the High Holy Days** through our outreach campaign inviting unaffiliated and non-Reform members to join our online services and events, with the invitation from our clergy reaching over 10,000 people.

- **Leadership initiative** We provided online community organising training as well as a series of special workshops on being a relational community under Covid in partnership with Citizens UK.

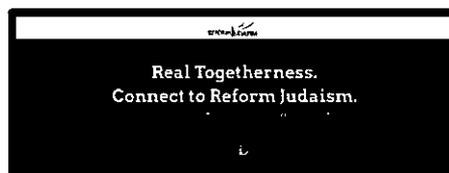
- **Supporting our Lay leaders through the pandemic** by providing regular advice and support as government guidance changed. Delivered training to Clergy and lay leaders on innovative ways to lead services online.

- **Giving our young people new online community** with RSY-Netzer's Remote Synagogue Youth and Lockdown Live events, which have enabled a connection with Reform Judaism even as camps have had to pause.

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Key Highlights 2020 Contd

- **RSY-Netzer adapted** quickly to the pandemic, offering online activities from the day schools closed, throughout the summer term, engaging around 250 young people and 37 leaders. Camp Keshet offered a creative online summer event, encouraging 35 participants to engage in fun, educational and outdoor activities such as online scavenger hunts, a sponsored walk, games and discussion. Our focus was on creating accessible, engaging and interactive content, to promote wellbeing and social connectivity, which restrictions had impacted. Our weekly MasterChef sessions were hugely popular throughout the year.
- **Our leaders put their energy** into making RSY-Netzer stronger post-pandemic. They created educational resource packs on 'Justice and Judaism' and 'Wellbeing' for RSY-Netzer, communities and the wider Jewish world, as well as establishing focus groups to improve awareness and best practice around challenging racism and sexism. A working group curated a new syllabus and online delivery for our Hadracha (leadership) training, which has run successfully for 47 participants this year.
- **We are excited to be planning** in-person events this summer, including an Israel Tour alternative programme.
- **We have focused on emotional wellbeing**, training almost 50 accredited Youth Mental Health First Aiders in RSY-Netzer and community youth provision/cheders, and delivering mental health awareness sessions for synagogue hadracha and bnei mitzvah courses.



Grants

We are extremely grateful for the support we have received from the following organisations:



Children's Aid Committee

Jack Petchey Foundation



Jewish Child's Day

Jewish Joint Burial Society



SHORESH CHARITABLE TRUST

Shoresh Charitable Trust

UJIA



The Movement for Reform Judaism Future Plans

Covid Recovery and Support

In 2021, we will continue to support our communities as they continue to deliver services and care activities under lockdown, providing online programming and advice, as well as preparing them for future opening and multi-access provision as lockdown eases and in person gatherings are increased.

Governance Group

We will be setting up a Governance Group and we will work in collaboration with our communities, comprising members of the MRJ Board and community representatives. The aim of the group is to review and update the current governance structure within MRJ. The outcome will be a more robust and appropriate governance structure that reflects our relationship with our communities.

Financial Modelling Group

We will build a team that will look into future sustainable financial modelling for MRJ that will reflect the financial reality of our communities as well as MRJ and other stakeholders. At the core of this will be working together to ensure a strong future for Reform Judaism in the UK.

Safeguarding Review

We will conduct and finish the independent review, commissioned at the end of 2020. We will publish the findings and implement its recommendations in consultation with our communities and stakeholders.

Youth and RSY-Netzer

We will be mapping youth and family provision within Reform communities, researching new models for youth programming and strengthening the communities' relationships with RSY-Netzer.

New Organisational Structure

Following a number of staff departures in 2020, we plan to restructure the organisation so that it fits both our purpose and the needs of our affiliated communities.

Strengthening Reform Leadership in the Wider Communal Space

In 2021, we will put emphasis on rebuilding relationships with large communal organisations to ensure input of our Reform voice so that we make a difference. The large communal spaces will include, The Board of Deputies, The Jewish Leadership Council and the Israeli Embassy to name a few.

Wellbeing Support

Mental health and wellbeing will continue to be at the core of our approach, programming and relationship with our communities and members through networking and training opportunities.

Leo Baeck College

We will continue to work in partnership with Liberal Judaism to ensure the future of British trained rabbis is sustainable and meets the needs of our communities over the next generation.



The Movement for Reform Judaism

Review of Financial Position

2020 Accounts

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities': Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (second edition effective 1 January 2019).

The charity has applied all amendments to FRS102, as set out in the Financial Reporting Council's triennial review published in December 2017, and included in Update Bulletin 2 to the Charities SORP (FRS 102), as required for accounting periods beginning on or after 1st January 2019.

The total incoming resources amounted to £1,821k for the year. The reduction in income was mainly due to lower income across all categories, most significantly against events and tours as the restrictions of Covid-19 meant we were unable to run any residential summer activities in either the UK or Israel. The income includes £66k in other income from the government furlough scheme for staff who were furloughed, on the back of the reduction in events.

Charitable expenditure during the year amounted to £1,928k. The most significant reduction in expenditure was against events and tours. In addition, we made significant reductions in our operating costs, through working from home, and reductions in headcount, both from redundancies or resignations. While expenditure decreased, the net overall impact resulted in a deficit of £100k for the year.

2021 Budget

The 2021 budget has been set in line with our operating plan for 2021.

The pandemic has made it more difficult to plan with any certainty, so we have produced a forecast that assumes a similar year to 2020. Taking account of these changes, the forecast deficit for 2021 is £80k.



Robert Wiltshire - Chair

Date: 18th June 2021

Independent Auditors' Report To The Trustees of The Movement for Reform Judaism

Opinion

We have audited the financial statements of The Movement for Reform Judaism for the year ended 31st December 2020, which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31st December 2020 and of its surplus for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

Contd

Independent Auditors' Report To The Trustees of
The Movement for Reform Judaism Contd

- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

Contd

Independent Auditors' Report To The Trustees of
The Movement for Reform Judaism Contd

- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement on page 4. The trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud.

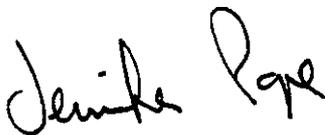
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Independent Auditors' Report To The Trustees of
The Movement for Reform Judaism Contd

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. The description forms part of our Auditors' Report.



Jennifer Pope (Senior Statutory Auditor)
for and on behalf of
Nyman Libson Paul LLP

Chartered Accountants
Statutory Auditors

Regina House
124 Finchley Road
London
NW3 5JS

Date: 18th June 2021

Statement of Financial Activities Incorporating Income and Expenditure Account for the Year ended 31st December 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Designated Funds 2020 £	Total Funds Funds 2020 £	Restated Total Funds 2019 £
INCOME FROM:						
Donations and Legacies	2	£404,815	£133,754	-	£538,569	£613,861
Income from Investments		£766	-	-	£766	£3,035
Income from Charitable Activities	3	£1,008,134	£80,387	£26,740	£1,115,261	£2,394,488
Other Income	4	£166,335	-	-	£166,335	£116,403
Total Income and Endowments		£1,580,050	£214,141	£26,740	£1,820,931	£3,127,787
EXPENDITURE ON:						
Raising Funds	5	£147,201	-	-	£147,201	£164,220
Charitable Activities	6	£1,579,468	£173,309	£28,536	£1,781,313	£3,104,443
Total		£1,726,669	£173,309	£28,536	£1,928,514	£3,268,663
Net Expenditure		(£146,619)	£40,832	(£1,796)	(£107,583)	(£140,876)
Transfers Between Funds		£100,000	-	(£100,000)	-	-
Net Movement in Funds		(£46,619)	£40,832	(£101,796)	(£107,583)	(£140,876)
Total Funds Brought Forward at 1st January 2020		£316,233	£483,032	£1,091,188	£1,890,453	£2,031,329
Total Funds Carried Forward at 31st December 2020		£269,614	£523,864	£989,392	£1,782,870	£1,890,453

The Notes on pages 19 to 28 form part of these Financial Statements

Statement of Financial Position
Company Number 07431950
As at 31st December 20198

	Note	2020 £	2020 £	2019 £	2019 £
Fixed Assets					
Tangible Assets	8		297,997		309,621
Current Assets					
Stock of Publications		60,274		48,786	
Debtors	9	287,159		340,227	
Cash at Bank and in Hand		1,383,266		1,662,012	
		<u>1,730,699</u>		<u>2,051,025</u>	
Creditors Amounts falling due within one year	10	245,826		470,193	
Net Current Assets			<u>1,484,873</u>		<u>1,580,832</u>
Net Assets			<u>£1,782,870</u>		<u>£1,890,453</u>
Funds					
Restricted Funds	11		523,864		483,032
General - Designated Funds	12		989,392		1,091,188
Unrestricted Funds			269,614		316,233
			<u>£1,782,870</u>		<u>£1,890,453</u>

The Financial Statements were approved and authorised for issue by the Board of Trustees on 18th June 2021 and were signed on its behalf by:



Robert Wiltshire
Chair



Roberto Lampi
Honorary Treasurer

The Notes on pages 19 to 28 form part of these Financial Statements

Statement of Cash Flow

	2020 £	2019 £
Cashflow from operating activities		
Net Movement in Funds	(107,583)	(140,876)
Adjustments for:		
Depreciation of tangible assets	12,423	12,423
Decrease/(Increase) in stocks	(11,488)	(3,246)
(Increase)/Decrease in Debtors	53,068	(102,131)
(Decrease)/Increase in creditors	(224,367)	(5,707)
Net cash generated from operating activities	(£277,947)	(£239,537)
Cash flows from investing activities		
Purchase of tangible assets	799	15,389
Net Cash used in investing activities	£799	£15,389
Net increase in cash and cash equivalents in the year	(278,746)	(254,926)
Cash and cash equivalents at the beginning of the year	1,662,012	1,916,938
Cash and cash equivalents at the end of the year	£1,383,266	£1,662,012

The Notes on pages 19 to 28 form part of these Financial Statements

Notes to the Financial Statements Year Ended 31st December 2020

1. Accounting Policies and Details of Estimates

1.1 Statement of compliance

These Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied all amendments to FRS 102, as set out in the Financial Reporting Council's triennial review published in December 2017, and included in Update Bulletin 2 to the Charities SORP (FRS 102), as required for accounting periods beginning on or after 1 January 2019.

The Movement for Reform Judaism meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company information

The Movement for Reform Judaism is a private company limited by guarantee and incorporated in England. The address of its registered office and principal place of business is The Sternberg Centre for Judaism, 80 East End Road, London, N3 2SY.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Transfer between funds occur for a number of reasons including when funds are closed on completion of a project, when fixed assets are purchased or when Trustees decide to release funds from a designated fund.

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Income arises from grants and donations, fundraising events, Israel tours and other activities and events. Income from donations and legacies is recognised on an actual receipts basis. Income from Investments is recognised on an actual receipts basis. Income from Charitable Activities for synagogue levy is recognised on an actual receipts basis and income for Events and Tours is recognised on a most probable basis.

Contd

Notes to the Financial Statements Year Ended 31st December 2020 (Contd)

1.5 Government Grants

Grants are accounted for under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the profit and loss account at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income. Grants of a revenue nature are recognised in "other income" within profit or loss in the same period as the related expenditure. This includes the Government Coronavirus Job Retention Scheme ('Furlough').

1.6 Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis as a liability is incurred and is classified as follows:

- i. Cost of Raising Funds – this comprises all costs incurred with attracting voluntary income to finance the charitable objectives.
- ii. Charitable Expenditure – this comprises all expenditure incurred in the delivery of activities and services.
- iii. Support Costs – this comprises central costs which are allocated to the charitable activities and governance costs on a basis consistent with the use of the resources.
- iv. Governance Costs – this comprises all costs associated with meeting constitutional and statutory requirements.

1.7 Going concern

The charity incurred a deficit for the year of £107,583 and as at the reporting date held £1,383,266 in cash and net current assets of £1,484,873. After deducting restricted funds of £523,864, the charity was showing free reserves (including designated funds) of £961,009. This surpasses the required reserves policy of £500,000 free reserves. The budget set for 2021, indicates a small deficit for the year and adequate working capital reserves.

Although the potential financial effects of the pandemic can be modelled and reflected within the forecasts, it is very difficult to determine the assumptions, particularly with regard to income, that will prove to be the most appropriate.

The charity received significantly less income throughout the current year and although it is anticipated this figure will improve in 2021, it is unlikely to return to normal levels. The revised budgets are prudent with respect to income and the trustees have been able to mitigate, in part, some loss of income by taking advantage, where possible, of the various government fiscal schemes available to it and to minimise its deficit going forward by reviewing and reducing expenditure where possible.

Although a deficit is forecast for the financial year 2021, sufficient liquid resources continue to be available to fund the planned activities and overheads of the charity for a period of 12 months at least from the date of approval of these financial statements.

Contd

Notes to the Financial Statements Year Ended 31st December 2020 Contd

1.8 Tangible Fixed Assets and Depreciation

Building development

Improvements are for the charity's share of a major site development project that was completed in 2012. The improvements are stated at cost less accumulated depreciation.

Furniture and equipment

Furniture and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation and residual values

Tangible assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Furniture and equipment	- 25% straight line
Building development	- 2% straight line

1.9 Stocks

Stock is valued at the lower of cost and net realisable value on a first in first out basis.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount repaid net of any trade discounts due.

1.11 Cash at Bank and in Hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.12 Creditors

Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

1.13 Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

Contd

Notes to the Financial Statements Year Ended 31st December 2020 Contd

8. Tangible Fixed Assets	Building Development	Furniture & Equipment	Total
Cost	£	£	£
At 1st January 2020	346,603	743,836	1,090,439
Additions	-	799	799
At 31st December 2020	£346,603	£744,635	£1,091,238
Accumulated Depreciation			
At 1st January 2020	48,524	732,294	780,818
Charge for the year	6,932	5,491	12,423
At 31st December 2020	£55,456	£737,785	£793,241
Net Book Value			
At 31st December 2020	£291,147	£6,850	£297,997
At 31st December 2019	£298,079	£11,542	£309,621

All Tangible Fixed Assets are used in the furtherance of the Charity's objectives. Building & Development Improvements are for the Movement's share of a major site development project completed by the end of 2012.

9. Debtors	2020	2019
	£	£
Other Debtors	82,683	120,072
Prepayments and Accrued Income	204,476	220,155
	£287,159	£340,227

10. Creditors	2020	2019
	£	£
Other Creditors	30,976	16,612
Other Taxation and Social Security	19,199	24,443
Accruals and Deferred Income	195,651	429,138
	£245,826	£470,193

Contd

Notes to the Financial Statements Year Ended 31st December 2020 Contd

11. Restricted Funds

	Balance as at 1st Jan 20 £	Movement in Funds:		Balance as at 31st Dec 20 £
		Incoming £	Outgoing £	
1. RSY- Netzer Events Subsidy Fund	285,444	43,419	39,372	289,491
RSY- Netzer Events	-	80,387	80,387	-
2. RSY-Netzer Social Action Fund	1,370	360	-	1,730
3. Madrichim Fee Provision	1,727	-	-	1,727
4. Jubilee Lecture Fund	1,398	-	-	1,398
5. Jack Petchey Foundation	2,950	7,000	-	9,950
6. Ministers Benevolent Fund	4,680	-	-	4,680
7. Social Action Crisis Fund	2,132	-	-	2,132
8. New Jewish Initiative	1,646	-	-	1,646
9. Human Rights Seminar	1,872	-	-	1,872
10. The Ziege Young Adults Education Support Fund	847	-	-	847
11. Lamedvavnik	31,524	-	-	31,524
12. Rissen Funds	20,000	-	-	20,000
13. CST Security Funds	5,000	-	-	5,000
14. Jeneration Journey Funds	15,588	-	-	15,588
15. Mohelim Fund	350	-	-	350
16. Shnat Fund	-	4,500	-	4,500
17. Young Persons Mental Health Fund	106,504	78,475	53,550	131,429
	£483,032	£214,141	£173,309	£523,864

1. The RSY-Netzer Events Subsidy Fund is to provide financial assistance to young people to enable them to participate in educational activities in Israel.
2. The RSY-Netzer Social Action Fund is money collected by RSY-Netzer to support a variety of Tzedakah Projects.
3. The Madrichim Fee Provision is financial assistance for Event leaders.
4. The Jubilee Lecture Fund raised to pay for a special annual lecture on Reform Judaism.
5. The Jack Petchey Foundation provides awards for outstanding youth leaders in congregations in London and Essex.
6. The Ministers Benevolent Fund is available to support Rabbis and their families in times of financial difficulty.
7. The Social Action Crisis Fund is available to support social action emergencies.
8. The New Jewish Initiative is to support a wider Jewish response to current social action concerns.
9. The Human Rights Seminar supports interfaith dialogue and action.
10. The Ziege Young Adults Education Support Fund is to provide education and training help for those who wish to participate in advanced Jewish learning prior to taking up a career within the community.
11. Lamedvavnik - Funds raised to develop the new Movement prayer books.
12. The Rissen Fund supports the creation of new prayer books.
13. The CST Security Fund assists synagogues to improve their security facilities.
14. The Jeneration Journey Fund supports Young Adults on Education Trips.
15. The Mohelim Fund is a fund to support the work of those trained professionals who perform the practise of religious ritual circumcision.
16. The Shnat Fund is for financial assistance to those going on the Gap year program.
17. The Young Persons Mental Health Fund helps fund work with our communities to support their wellbeing.

Contd

Notes to the Financial Statements Year Ended 31st December 2020 Contd

12. Designated Funds

	Balance as at 1st Jan 20 £	Movement in Funds			Balance as at 31st Dec 20 £
		Incoming £	Outgoing £	Transfers £	
1. Manor House Development Fund	247,936	-	6,932	-	241,004
2. Dilapidation Fund	60,000	-	7,944	-	52,056
3. Leadership Development Fund	24,303	-	-	-	24,303
4. General Designated Fund	411,309	-	-	(100,000)	311,309
5. Community Development Fund	124,373	-	1,660	-	122,713
6. Sinking Fund Account	133,360	23,469	-	-	156,829
7. Event Voucher Fund	35,500	-	-	-	35,500
8. Young Adult Work Fund	32,187	-	12,000	-	20,187
9. Mikveh Fund	660	-	-	-	660
10. Adult Social Care Fund	21,560	3,271	-	-	24,831
	£1,091,188	£26,740	£28,536	(£100,000)	£989,392

- The Manor House Development Fund has been set aside by the Movement Board to be used for future refurbishment costs for Reform Movement's office facilities.
- The Dilapidation Fund is for ongoing long-term maintenance and repairs of certain buildings at the Sternberg Centre.
- The Leadership Development Fund is to support the training and development of current and future leaders of the Reform Movement.
- The General Designated Fund represents funds made available to meet the strategic objectives for the Movement of Reform Judaism.
- The Community Development Fund represents funds for the support of innovative and transferable programmes.
- The Sinking Fund Account is for major works and repairs to both the Sternberg Centre and the Manor House.
- The Event Voucher Fund is to fund the B'nei Mitzvah voucher programme for RSY-Netzer Events.
- The Young Adult Work Fund helps fund work with young adults (23-36) through educational and social programming and leadership development.
- The Mikveh Fund is to support the refurbishment of the Mikveh.
- The Adult Social Care Fund supports the Combatting Loneliness and Isolation Initiative.

13. Analysis of Net Assets Between Funds

	Tangible Fixed Assets £	Net Current Assets £	Total £
Restricted Funds	-	523,864	523,864
Designated Funds	-	989,392	989,392
Unrestricted Funds	297,997	(28,383)	269,614
	£297,997	£1,484,873	£1,782,870

14. Connected Charities

The Movement for Reform Judaism is an association of 41 Reform congregations throughout the United Kingdom.

Connected charities not under the control of The Movement for Reform Judaism are the Leo Baeck College, and the Manor House Trust. The contact address for these charities is:

The Sternberg Centre
80 East End Road
Finchley
London
N3 2SY

During the year a grant £308,960 (2019: £293,028) was paid to the Leo Baeck College.

Officers and Advisers

Solicitors:

Gordon Dadds
80 Brook Street
London
W1K 5DD

Bankers:

National Westminster Bank Plc
3rd Floor, Lough Point
2 Gladbeck Way
Windmill Hill
Enfield
Middlesex
EN2 7JA

Auditors:

Nyman Libson Paul LLP
Regina House
124 Finchley Road
London
NW3 5JS

President:

Sir Trevor Chinn, CVO – Resigned 31st December 2020

Principal Address:

The Sternberg Centre for Judaism
80 East End Road
London
N3 2SY

Company Limited by Guarantee

Company Number: 07431950

Registered Charity

Charity Number: 1139806

The movement for

REFORM JUDAISM